

EXHIBIT 6-D



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97393 - 01/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	25.60	272.00	6,963.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	5.70	450.00	2,565.00
MARY MCMICKLE - Partner, CPA*, CIRA	26.00	342.00	8,892.00
MARK PARISI - Forensic Analyst CPA*, CFE,	32.00	156.00	4,992.00
SHANTEL THOMAS - Forensic Consultant, CPA*, CIRA	6.70	234.00	1,567.80
JOAN ZEILER - Paraprofessional	0.10	118.00	11.80
TOTAL	<u>96.10</u>		<u>\$24,991.80</u>
	BLENDED RATE	\$260.06	
	TOTAL EXPENSES		<u>33.80</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$25,025.60</u></u>

CPA - Certified Public Accountant
CIRA - Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified in Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97393

01/31/2014

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH JANUARY 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
01/02/2014	MCP	UPDATE FOLEY & LARDNER OCTOBER 2013 INVOICE SPREADSHEET	0.10	15.60
01/03/2014	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER TEAM RE: STATUS OF PRELIMINARY REPORTS AND DEADLINE FOR QUARTERLY REPORT.	0.60	205.20
01/03/2014	SRK	TELEPHONE CALL WITH R. FISHMAN, A. HUDSON, D. DOYLE, G. GUEVIA, I. BODENSTEIN, P. ROBERTS, M. REISER AND M. MCMICKLE - TEAM MEETING CALLED BY FEE EXAMINER TO DISCUSS CURRENT STATUS, PRELIMINARY REPORTS, UPDATES ON NEW PROFESSIONALS	0.60	270.00
01/03/2014	SRK	REVIEW WORKING CHECKLIST OF INVOICES RECEIVED, AND RESPONSES CIRCULATED BY A. HUDSON AT SHAW, FISHMAN	0.10	45.00
01/03/2014	SRK	REVIEW MILLER BUCKFIRE DRAFT REPORT RECEIVED FROM IRA BODENSTEIN AND RESPOND	0.10	45.00
01/03/2014	MMM	REVIEW VARIOUS DEADLINES FOR INVOICE REVIEWS AND FOLLOW-UP EMAIL TO STAFF RE: DEADLINES FOR OCTOBER REVIEW OF CONWAY MACKENZIE AND ERNST & YOUNG INVOICES AND DOWNLOADING OF NOVEMBER INVOICES.	0.20	68.40
01/06/2014	MCP	TELEPHONE CONFERENCE WITH S.THOMAS RE: INVOICE FORMATTING	0.40	62.40
01/06/2014	MCP	TELEPHONE CONFERENCE WITH IDEA PROFESSIONALS RE: IDEA HAVING ISSUES READING TWO INVOICES.	0.20	31.20
01/06/2014	SST	CONFERENCE CALL WITH M. PARISI TO DISCUSS ISSUES REGARDING THE EXTRACTION OF JONES DAY'S INVOICE.	0.40	93.60
01/06/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: STATUS OF OCTOBER INVOICE REVIEW.	0.10	34.20
01/06/2014	JEG	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: STATUS OF PROFESSIONALS' INVOICE REVIEWS AND NEXT STEPS.	0.10	27.20
01/06/2014	MCP	FORMAT AND SUMMARIZE MILLIMAN NOVEMBER 2013 INVOICE SPREADSHEET	0.80	124.80
01/06/2014	MCP	EXTRACT JONES DAY NOVEMBER INVOICE	4.20	655.20
01/06/2014	MCP	FORMAT AND SUMMARIZE JONES DAY NOVEMBER 2013 INVOICE	1.50	234.00
01/06/2014	SST	REVIEW AND REVISE NOVEMBER INVOICE SCHEDULES FOR	0.90	210.60

		MILLIMAN PRIOR TO SUBMITTING FOR FEE EXAMINER REVIEW.		
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: COMPARISON OF ERNST & YOUNG JULY/AUG INVOICES TO OCTOBER INVOICE TO FLAG INCONSISTENCIES.	0.30	81.60
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: UPDATE TEMPLATE SUMMARY INVOICE FOR NOTES ON ERNST & YOUNG OCTOBER INVOICE.	0.20	54.40
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR UNREASONABLE TRAVEL TIME.	0.30	81.60
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.40	380.80
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR IMPROPER TIME INCREMENTS.	0.10	27.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR INSUFFICIENT DESCRIPTION.	2.10	571.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR LUMPING & BUNDLING.	0.60	163.20
01/06/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	0.30	81.60
01/07/2014	MCP	EXTRACT CONWAY MACKENZIE NOVEMBER INVOICE	2.00	312.00
01/07/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE NOVEMBER 2013 INVOICE SPREADSHEET	1.00	156.00
01/07/2014	SST	EXTRACTION OF DATA FROM FOLEY & LARDNER'S NOVEMBER 2013 INVOICE WITH IDEA SOFTWARE.	1.10	257.40
01/07/2014	SST	FORMAT AND SUMMARIZE FOLEY & LARDNER'S NOVEMBER INVOICE.	1.70	397.80
01/07/2014	JEG	CORRESPONDENCE W/ G.GOUVEIA, M.MCMICKLE & S.KAPILA TO COORDINATE REVIEW OF CONWAY MACKENZIE OCTOBER INVOICE.	0.10	27.20
01/07/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: CONTINUE STUDY OF INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	5.90	1,604.80
01/08/2014	MMM	REVIEW ERNST & YOUNG SPREADSHEET FOR INITIAL OCTOBER REVIEW COMMENTS.	0.40	136.80
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: CONTINUE & FINALIZE STUDY OF INVOICE DETAIL FOR INCONSISTENT TIME ENTRIES.	3.20	870.40
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: STUDY OCTOBER EXPENSES.	0.40	108.80
01/08/2014	JEG	ERNST & YOUNG OCTOBER INVOICE REVIEW: SUMMARIZE RESULTS OF DETAIL REVIEW IN E-MAIL TO M.MCMICKLE.	0.30	81.60
01/10/2014	JGZ	REVIEW INVOICES TO VERIFY AGREEMENT WITH RATE STIPULATION	0.10	11.80
01/10/2014	SST	EXTRACTION OF DATA FROM PROFESSIONAL'S NOVEMBER 2013 INVOICE WITH IDEA SOFTWARE.	0.90	210.60
01/10/2014	SST	FORMAT AND SUMMARIZE PROFESSIONAL'S NOVEMBER	1.40	327.60

		INVOICE SPREADSHEET		
01/10/2014	MMM	REVIEW FEE EXAMINER TEAM COMMENTS RE: CONWAY MACKENZIE OCTOBER INVOICE REVIEW.	0.30	102.60
01/10/2014	MMM	TRACK RECEIPT OF NEW PROFESSIONAL ENGAGEMENT LETTER FOR OTTENWESS, ALLMAN & TAWHEEL AND NOVEMBER INVOICES FOR KILPATRICK & ASSOC AND OTTENWESS.	0.50	171.00
01/11/2014	SRK	REVIEW PRELIMINARY COMMENTS ON CONWAY MACKENZIE OCTOBER INVOICES IN PREPARATION FOR TEAM CALL WITH M. MCMICKLE AND G. GOUVEIA	0.60	270.00
01/13/2014	MMM	TELEPHONE CONFERENCE WITH G. GOUVEIA AND S. KAPILA RE: DETAILED REVIEW OF CONWAY MACKENZIE OCTOBER INVOICE.	1.00	342.00
01/13/2014	MMM	REVIEW CONWAY MACKENZIE INVOICE PRIOR TO CALL WITH G. GOUVEIA AND S. KAPILA.	0.90	307.80
01/13/2014	MMM	COMBINE REVIEW COMMENTS FROM G. GOUVEIA WITH KAPILA COMMENTS ONTO ONE SCHEDULE.	2.80	957.60
01/13/2014	MMM	PREPARE SCHEDULE OF PROFESSIONALS' HOURS BY DATE FOR OCTOBER RE: CONWAY MACKENZIE INVOICE	0.40	136.80
01/13/2014	SRK	TELEPHONE CALL WITH M. MCMICKLE, G. GOUVEIA TO DISCUSS CONWAY MACKENZIE OCTOBER MONTHLY INVOICES REVIEW - MONTHLY REPORTS.	1.00	450.00
01/13/2014	SRK	REVIEW MONTHLY INVOICE ANALYSIS PRIOR TO TEAM CALL WITH M. MCMICKLE, G. GOUVEIA.	0.50	225.00
01/14/2014	MCP	IDENTIFY DENTONS FEES FROM AUGUST - OCTOBER 2013 INVOICES CONTAINING NEWS, PRESS OR MEDIA	1.00	156.00
01/14/2014	MCP	UNDBUNDLE DENTONS INVOICE TO ONLY INCLUDE TIME RELATED TO KEYWORD REQUEST	1.00	156.00
01/14/2014	MMM	REVIEW SPREADSHEET REQUESTED BY FEE EXAMINER ANALYZING PRESS, NEWS AND MEDIA TIME ENTRIES.	0.20	68.40
01/14/2014	MMM	COMPLETE COMBINING AND EDITING COMMENTS ON CONWAY MACKENZIE OCTOBER INVOICE SPREADSHEET AND EMAIL TO FEE EXAMINER.	0.90	307.80
01/14/2014	JEG	PER M.MCMICKLES REQUEST, REMOVE FILTER BUTTONS FROM COMBINED CONWAY MACKENZIE OCTOBER INVOICE FILE PRIOR TO DISTRIBUTION.	0.10	27.20
01/15/2014	SST	TELEPHONE CALL WITH M PARISI TO DISCUSS PROFESSIONAL INVOICE SCHEDULES.	0.30	70.20
01/15/2014	MCP	TELEPHONE CALL WITH S THOMAS TO DISCUSS PROFESSIONAL INVOICE SCHEDULES.	0.30	46.80
01/15/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KILPATRICK NOVEMBER 2013 INVOICE	0.30	46.80
01/15/2014	MCP	REVISE DEBUNDLING OF NEW PRESS OR MEDIA REQUEST FOR DENTONS INVOICES	0.30	46.80
01/15/2014	MMM	REVIEW AND REVISE SPREADSHEET OF DENTON'S MEDIA RELATED TIME ENTRIES AND SEND TO FEE EXAMINER.	0.40	136.80
01/16/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD OCTOBER 2013	0.50	78.00

EXPENSES				
01/16/2014	MMM	REVIEW SPREADSHEET OF LAZARD'S OCTOBER EXPENSES.	0.20	68.40
01/17/2014	MMM	READ AND REVIEW PRELIMINARY REPORT AND SPREADSHEET COMMENTS FOR MILLER BUCKFIRE OCTOBER INVOICE.	0.20	68.40
01/18/2014	SRK	READ E-MAILS FROM JANICE CASTILLO RE DENTONS DECEMBER INVOICES 0.2; AND FROM M. HAUSMAN RE CONWAY MACKENZIE RE RESPONSES TO PRELIMINARY REPORT 0.2	0.40	180.00
01/19/2014	MMM	BEGIN READING CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS AND ASSESSING PROPER RESOLUTION.	0.40	136.80
01/20/2014	MCP	EXTRACT, SUMMARIZE, FORMAT AND CLEAN UP LAZARD NOVEMBER 2013 INVOICE	0.50	78.00
01/20/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON NOVEMBER 2013 INVOICE.	1.30	202.80
01/20/2014	MCP	EXTRACT AND FORMAT DENTONS NOVEMBER 2013 INVOICE	1.70	266.20
01/20/2014	SRK	READ AND RESPOND TO E-MAIL FROM G. GOUVEIA REGARDING CONWAY MACKENZIE JULY, AUGUST AND SEPTEMBER SPREADSHEET RESPONSES WITH FEE EXAMINERS RESOLUTION AND MULTIPLE E-MAILS REGARDING COMPLIANCE WITH CONTRACTUAL CAP	0.30	135.00
01/20/2014	MMM	CONTINUE READING CONWAY MACKENZIE'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR OCTOBER INVOICE REVIEW AND ASSESS PROPER RESOLUTION.	1.90	649.80
01/20/2014	MMM	TRACK RECEIPT AND PRELIMINARY READ OF ERNST & YOUNG REVISED JULY/AUGUST INVOICE.	0.10	34.20
01/20/2014	MMM	REVIEW CONWAY MACKENZIE'S REVISED JULY/AUGUST INVOICE.	0.30	102.60
01/20/2014	MMM	PREPARE RECONCILIATION OF CONWAY MACKENZIE'S REVISED JULY/AUG INVOICE WITH FEE EXAMINER'S COMMENTS AND AGREED UPON RESOLUTIONS.	0.80	273.60
01/20/2014	JEG	CORRESPONDENCE W/ M.MCMICKLE RE: CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.10	27.20
01/21/2014	MCP	FORMAT AND SUMMARIZE DENTONS NOVEMBER 2013 INVOICE.	2.00	312.00
01/21/2014	MMM	REVIEW COMMENTS FROM R. FISHMAN FOR CONWAY MACKENZIE OCTOBER INVOICE REVIEW.	0.20	68.40
01/21/2014	MMM	UPDATE OCTOBER SPREADSHEET OF CONWAY MACKENZIE FOR ADDITIONAL REVIEW COMMENTS FROM R. FISHMAN.	1.10	376.20
01/22/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF MILLER CANFIELD NOVEMBER INVOICE.	0.10	34.20
01/22/2014	JEG	REVIEW MILLER BUCKFIRE'S SEPTEMBER 2013 INVOICE REVISED FOR FEE EXAMINER'S COMMENTS.	0.10	27.20
01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER BUCKFIRE NOVEMBER 2013 INVOICE.	0.60	93.60
01/23/2014	MCP	EXTRACT, IMPORT, FORMAT AND SUMMARIZE EY NOVEMBER 2013 INVOICE 1.4. TROUBLESHOOT IMPORTING EY COMPRESSED PDF WITH IDEA HELP DESK 0.5.	1.90	296.40

01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLER CANFIELD NOVEMBER 2013 INVOICE.	1.10	171.60
01/23/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE KURTZMAN CARSON NOVEMBER 2013 INVOICE.	1.40	218.40
01/23/2014	SRK	REVIEW E-MAIL FROM R. FISHMAN REGARDING "ELIGIBILITY TRIAL INSERT", RESPONSE BY IRA BODERSTEIN AND RESPOND TO FEE EXAMINER AS REQUESTED	0.10	45.00
01/23/2014	MMM	PRELIMINARY REVIEW OF THREE REVISED/RECATAGORIZED INVOICES SUBMITTED BY ERNST & YOUNG RE: DETERMINE ADDITIONAL REVIEW PROCEDURES NECESSARY BY FEE EXAMINER.	0.60	205.20
01/24/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE ERNST & YOUNG SEPTEMBER 2013 REVISED INVOICE.	1.80	280.80
01/24/2014	JEG	COMPARE ERNST & YOUNG'S ORIGINAL TO REVISED SEPT. INVOICE NOTING SIGNIFICANT CHANGES.	0.60	163.20
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.60	435.20
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR LUMPING AND BUNDLING.	0.30	81.60
01/24/2014	JEG	REVIEW ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR INCONSISTENT TIME ENTRIES.	1.90	516.80
01/27/2014	MMM	PARTIAL PARTICIPATION IN CONFERENCE CALL WITH G. GOUVEIA, B. FISHMAN, S. KAPILA AND J. GILLIS RE: CONWAY MACKENZIE INSERT FOR QUARTERLY REPORT.	0.20	68.40
01/27/2014	JEG	CONFERENCE W/ B.FISHMAN, G.GOUVEIA, S.KAPILA & M.MCMICKLE REGARDING CONWAY MACKENZIE SEPTEMBER REVIEW AND QUARTERLY REPORTING MATTERS.	0.30	81.60
01/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE BROOKS WILKINS NOVEMBER 2013 INVOICE.	1.00	156.00
01/27/2014	SRK	TELEPHONE CALL WITH G. GOUVEIA, R. FISHMAN, J. GILLIS AND M. MCMICKLE TO DISCUSS FEE EXAMINERS PRELIMINARY REPORT ON CONWAY MACKENZIE	0.30	135.00
01/27/2014	MMM	REVIEW REVISED SEPTEMBER INVOICE FOR CONWAY MACKENZIE AND CONFIRM FEE EXAMINER COMMENTS WERE ADDRESSED.	0.70	239.40
01/27/2014	MMM	TELEPHONE CONFERENCE WITH P. ROBERTS RE: REVIEW ERNST & YOUNG OCTOBER INVOICE.	0.40	136.80
01/27/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF BROOKS WILKINS NOVEMBER AND DECEMBER INVOICES.	0.20	68.40
01/27/2014	JEG	CONTINUE REVIEW OF ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR INCONSISTENT TIME ENTRIES.	3.90	1,060.80
01/27/2014	JEG	ERNST & YOUNG REVISED SEPTEMBER INVOICE - PREPARE REVIEW STATISTICS FOR DISCUSSION W/ M.MCMICKLE.	0.20	54.40
01/28/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF PROFESSIONAL FEES FOR THE MONTH OF OCTOBER RE: CONWAY MACKENZIE INVOICE.	0.60	205.20

01/28/2014	MMM	PREPARE ANALYSIS OF INDIVIDUAL PROFESSIONALS BY DATE TO DETERMINE TOTAL HOURS WORKED RE: CONWAY MACKENZIE INVOICE.	0.40	136.80
01/28/2014	MMM	FINAL REVIEW OF CONWAY MACKENZIE SPREADSHEET WITH COMBINED FEE REVIEWERS' COMMENTS AND EDIT AS NECESSARY.	2.10	718.20
01/28/2014	MMM	REVIEW CONWAY MACKENZIE SUB CONTRACTOR BILLING ANALYSIS.	0.20	68.40
01/28/2014	MMM	READ PRELIMINARY DRAFT OF ERNST & YOUNG REPORT FOR OCTOBER.	0.10	34.20
01/28/2014	JEG	REVIEW OF ERNST & YOUNG'S REVISED SEPTEMBER INVOICE FOR REASONABLE EXPENSES.	0.50	136.00
01/28/2014	JEG	CORRESPONDENCE W/ M.MCMICKLE TO SUMMARIZE RESULTS OF DETAIL REVIEW OF ERNST & YOUNG REVISED SEPTEMBER INVOICE.	0.70	190.40
01/29/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE PEPPER HAMILTON REVISED NOVEMBER 2013 INVOICE.	0.90	140.40
01/29/2014	MMM	PREPARE GLOBAL ANALYSIS OF PROFESSIONAL FEE ALLOCATION FOR E&Y FOR SEPTEMBER INVOICE.	0.60	205.20
01/29/2014	MMM	DETAILED REVIEW OF ERNST & YOUNG SEPTEMBER INVOICE AND ADD ADDITIONAL FEE EXAMINER COMMENTS TO SPREADSHEET.	2.10	718.20
01/30/2014	SRK	READ E-MAIL FROM R. FISHMAN REGARDING JULY/AUGUST FINAL REPORT DRAFT AND REVIEW FINAL REPORT 0.3; AND PROVIDE COMMENTS AS REQUESTED BY FEE EXAMINER 0.4	0.70	315.00
01/30/2014	MMM	DRAFT EMAIL TO P. ROBERTS RE: INITIAL ERNST & YOUNG SEPTEMBER INVOICE REVIEW AND GLOBAL FINDINGS.	0.20	68.40
01/30/2014	MMM	REVIEW JONES DAY SPREADSHEET FOR NOVEMBER INVOICE REVIEW PRIOR TO DISTRIBUTING TO FEE EXAMINER.	0.70	239.40
01/31/2014	MCP	TELEPHONE CONFERENCE WITH B. ZAIDEO RE: PRINTING PDF INVOICES IN A READABLE FORMAT.	0.20	31.20
01/31/2014	MCP	REVIEW AND UPDATE ALL NOVEMBER 2013 INVOICE SPREADSHEETS.	4.00	624.00
01/31/2014	SRK	FURTHER REVIEW OF FEE EXAMINER'S DRAFT FINAL REPORT AND RESPOND TO R. FISHMAN WITH ADDITIONAL COMMENTS AND SUGGESTED REVISIONS	0.80	360.00
01/31/2014	SRK	REVIEW REVISED GLOBAL DRAFT FROM G. GOUVEIA PER E-MAIL OF JANUARY 31, 2014 2:55 PM	0.20	90.00
01/31/2014	MMM	READ FEE EXAMINER'S DRAFT FINAL MONTHLY REPORT FOR JULY/AUGUST AND COMMENT.	0.50	171.00
01/31/2014	MMM	REVIEW TWELVE SPREADSHEETS FOR NOVEMBER INVOICE REVIEW FOR COMPLETE CONTENT AND PROPER FORMATTING.	2.40	820.80

 24,991.80

EXPENSES

01/14/2014	EXP	LONG DISTANCE BILL 1.14.14	27.60
01/31/2014	EXP	COPY CHARGE	6.30

33.80

Total amount of this invoice

\$25,025.60

Invoice payable upon receipt. Thank you for this opportunity to be of service.



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97437 - 02/28/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	19.10	272.00	5,195.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	2.10	450.00	945.00
MARY MCMICKLE - Partner, CPA*, CIRA	17.80	342.00	6,087.60
MARK PARISI - Forensic Analyst CPA*, CFE,	46.40	156.00	7,238.40
TOTAL	<u>85.40</u>		<u>\$19,466.20</u>
	BLENDED RATE	\$227.94	
	TOTAL EXPENSES		<u>32.61</u>
TOTAL AMOUNT OF THIS INVOICE			<u><u>\$19,498.81</u></u>

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified In Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97437

02/28/2014

Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH FEBRUARY 28, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
02/01/2014	MMM	SEND TWELVE SPREADSHEETS FOR NOVEMBER INVOICE REVIEW TO FEE EXAMINER TEAMS.	0.40	136.80
02/02/2014	SRK	REVIEW FEE EXAMINER'S QUARTERLY REPORT DRAFT AND PROVIDE COMMENTS TO R. FISHMAN	0.60	270.00
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS DECEMBER 2013 INVOICE.	0.30	46.80
02/03/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF OTTENWESS OCTOBER, NOVEMBER AND DECEMBER INVOICES.	0.20	68.40
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS OCTOBER 2013 INVOICE.	0.40	62.40
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE PEPPER HAMILTON DECEMBER 2013 INVOICE.	1.20	187.20
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE BROOKS WILKINS DECEMBER 2013 INVOICE.	1.60	249.60
02/03/2014	MCP	EXTRACT, FORMAT, SUMMARIZE OTTENWESS NOVEMBER 2013 INVOICE.	0.40	62.40
02/03/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE DECEMBER 2013 INVOICE	0.90	140.40
02/03/2014	SRK	REVIEW SEPTEMBER FINAL MONTHLY REPORT DRAFT PER R. FISHMAN E-MAIL OF FEBRUARY 2, 2014 AND RESPOND WITH FOLLOW UP COMMENTS	0.60	270.00
02/03/2014	MMM	CONFIRM FEE REQUESTS AND DISCOUNTS LISTED FOR CONWAY MACKENZIE AND ERNST & YOUNG IN FINAL REPORTS.	0.60	205.20
02/04/2014	MCP	UPDATE CONWAY MACKENZIE DECEMBER 2013 SUMMARY FOR EXPENSE DETAIL.	0.20	31.20
02/04/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE LAZARD DECEMBER 2013 INVOICE.	0.50	78.00
02/05/2014	MMM	REVIEW OCTOBER AND NOVEMBER SPREADSHEETS FOR OTTENWESS INVOICES AND SEND TO FEE EXAMINER TEAM.	0.20	68.40
02/05/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE MILLIMAN DECEMBER 2013 INVOICE.	1.00	156.00
02/05/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER	2.60	889.20

		COMMENTS AND CONFIRM ADEQUACY AND COMPLETENESS OF RESPONSES.		
02/06/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: FOLLOW UP REVIEW OF ERNST & YOUNG JULY AND AUGUST INVOICES FOR RE-CATEGORIZATION OF ALL TIME ENTRIES CODED TO MEETINGS.	0.20	31.20
02/06/2014	MMM	REVIEW SPREADSHEETS PREPARED FOR COMPARING ERNST AND YOUNG RE-CATEGORIZED TIME ENTRIES WITH ORIGINAL INVOICE.	0.40	136.80
02/06/2014	MMM	REVIEW REVISED ERNST & YOUNG INVOICES FOR JULY AND AUGUST TO DETERMINE EFFICIENT WAY TO REVIEW RE-CATEGORIZED TIME ENTRIES.	0.50	171.00
02/06/2014	MMM	DRAFT EMAIL TO G. GOUVEIA RE: SUMMARY OF REVIEW OF CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.40	136.80
02/06/2014	MCP	EXTRACT, FORMAT AND SCHEDULE REVISED ERNST AND YOUNG JULY AND AUGUST INVOICES (1.6). IDENTIFY NEW CATEGORIES AND PREPARE COMPARISON REPORT (1.3).	2.90	452.40
02/06/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS DOWNLOADING OF JULY AND AUGUST INVOICES IN ORDER TO REVIEW RE-CATEGORIZED TIME ENTRIES.	0.20	68.40
02/07/2014	MMM	REVIEW SPREADSHEET COMPARING ERNST & YOUNG AUGUST INVOICE RE-CATEGORIZATION ENTRIES AND SEND TO FEE EXAMINER TEAM.	0.20	68.40
02/07/2014	MCP	FORMAT AND SUMMARIZE ERNST AND YOUNG AUGUST 2013 RESUBMITTED INVOICE AND IDENTIFY NEW BILLING CATEGORIES FOR OLD VS RESUBMITTED INVOICE.	3.50	546.00
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: COMPARE NOVEMBER TO SEPTEMBER INVOICES FOR CONSISTENCY.	0.20	54.40
02/10/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE JONES DAY DECEMBER 2013 INVOICE.	3.00	468.00
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INADEQUATE DESCRIPTION; LUMPING AND DUPLICATES.	3.60	979.20
02/10/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.80	217.60
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE OTTENWESS JANUARY 2014 INVOICE.	0.40	62.40
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE BROOKS WILKINS JANUARY 2014 INVOICE.	0.60	93.60
02/11/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES FOR MEETINGS	1.10	299.20
02/11/2014	MMM	REVIEW NOVEMBER SPREADSHEET FOR SEGAL AND FORWARD TO FEE EXAMINER TEAM.	0.30	102.60
02/11/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE SEGAI NOVEMBER 2013 INVOICE.	2.20	343.20

02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CORRESPONDENCE W/ M.MCMICKLE TO SUMMARIZE RESULTS OF DETAIL REVIEW.	0.60	163.20
02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CHECK FOR AND ELIMINATE INSTANCES OF TRUNCATING IN REVIEW WORKSHEET.	0.20	54.40
02/12/2014	JEG	CONWAY MACKENZIE NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	4.20	1,142.40
02/14/2014	MCP	FORMAT, EXTRACT, AND SCHEDULE PEPPER HAMILTON DECEMBER 2013 INVOICE.	1.50	234.00
02/17/2014	MMM	PERFORM DETAILED REVIEW AND PROVIDE ADDITIONAL REVIEWER COMMENTS OF CONWAY MACKENZIE'S NOVEMBER INVOICE.	1.70	581.40
02/17/2014	MMM	PREPARE ANALYSIS OF CONWAY MACKENZIE PROFESSIONALS BY DATE IN CONNECTION WITH NOVEMBER INVOICE REVIEW.	0.60	205.20
02/17/2014	MMM	PREPARE GLOBAL ANALYSIS OF PROFESSIONAL FEES ALLOCATION FOR CONWAY MACKENZIE NOVEMBER INVOICE.	0.40	136.80
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: COMPARE NOVEMBER SUMMARY INVOICE TO PRIOR MONTH INVOICES TO SEARCH FOR POTENTIAL INCONSISTENCIES.	0.20	54.40
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.80	217.60
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF UNREASONABLE TIME.	0.10	27.20
02/17/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.70	190.40
02/18/2014	MMM	TRACK RECEIPT AND PRELIMINARY READ OF DECEMBER INVOICES FOR KILPATRICK, MILLER CANFIELD, FOLEY & LARDNER AND ERNST & YOUNG.	0.40	136.80
02/18/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	2.80	761.60
02/18/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.10	299.20
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER CANFIELD DECEMBER 2013 INVOICE.	0.90	140.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE ERNST AND YOUNG DECEMBER 2013 INVOICE.	1.20	187.20
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KURTZMAN CARSON DECEMBER 2013 INVOICE.	0.90	140.40
02/19/2014	MCP	REVISE JONES DAY NOVEMBER 2013 FOR FORMATTING ISSUES.	1.40	218.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE KILPATRICK AND ASSOCIATES DECEMBER 2013 INVOICE.	0.40	62.40
02/19/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE FOLEY AND LARDNER	0.80	124.80

		DECEMBER 2013 INVOICE.		
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: PREPARE REVIEW SUMMARY STATS FOR M.MCMICKLE.	0.20	54.40
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	2.10	571.20
02/20/2014	MCP	COMPARE REVISED MILLER BUCKFIRE NOVEMBER 2013 INVOICE TO ORIGINAL TO DETERMINE IF FEE EXAMINER SHEET NEEDS TO BE UPDATED.	0.10	15.60
02/20/2014	JEG	ERNST & YOUNG NOVEMBER INVOICE REVIEW: REVIEW EXPENSES FOR COMPLIANCE.	0.20	54.40
02/20/2014	MMM	RESEARCH AND RESPOND TO REQUEST FROM D.DOYLE RE: TRUNCATING ISSUES WITH JONES DAY NOVEMBER SPREADSHEET.	0.20	68.40
02/20/2014	MCP	CREATE SOLUTION TO TOTALING UP ALL TIME INCREMENTS INCLUDED IN DESCRIPTION CELL FOR COMPARISON WITH ACTUAL TIME BILLED REGARDING DENTONS NOVEMBER INVOICE	0.70	109.20
02/20/2014	MCP	CREATE SOLUTION TO TOTALING UP ALL TIME INCREMENTS INCLUDED IN DESCRIPTION CELL FOR COMPARISON WITH ACTUAL TIME BILLED REGARDING JONES DAY NOVEMBER INVOICE.	1.80	280.80
02/20/2014	MMM	BEGIN REVIEW OF ERNST & YOUNG NOVEMBER INVOICE AND ADD COMMENTS TO REVIEWER'S SPREADSHEET.	1.40	478.80
02/20/2014	MCP	TELEPHONE CONFERENCES WITH M. MCMICKLE RE; TROUBLESHOOT EXCEL FORMATTING ISSUES RELATED TO JONES DAY NOVEMBER SPREADSHEET.	0.60	93.60
02/20/2014	MMM	FOUR TELEPHONE CONFERENCES WITH M. PARISI RE: TROUBLESHOOT EXCEL ISSUES WITH CHARACTER CAPACITY.	0.60	205.20
02/20/2014	MCP	TELEPHONE CONFERENCE WITH MICROSOFT SUPPORT RE: AUTOFORMATTING CELLS.	0.40	62.40
02/20/2014	MCP	CONTINUE CORRECTING VIEWING/FORMATTING ISSUES WITH JONES DAY NOVEMBER 2013 INVOICE, INCLUDING EXAMINATION OF 8,000 TOTAL LINES TO ENSURE ROW IS PROPERLY DISPLAYED.	4.80	748.80
02/20/2014	MMM	REVIEW JONES DAY NOVEMBER SPREADSHEET TO TEST MACRO CREATED TO CALCULATE TOTAL OF INCREMENTAL TIME ENTRIES IN DESCRIPTION CELL.	0.30	102.60
02/21/2014	MMM	REVIEW TIME ENTRIES IN NOVEMBER INVOICE RELATED TO MEETINGS FOR CONWAY MACKENZIE TO IDENTIFY POTENTIAL BILLING BY PASSIVE PARTICIPANTS.	0.90	307.80
02/21/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF MILLER BUCKFIRE DECEMBER INVOICE.	0.10	34.20
02/21/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF ERNST & YOUNG PROFESSIONAL FEES BETWEEN SENIOR PROFESSIONALS AND JUNIOR PROFESSIONALS FOR NOVEMBER.	0.40	136.80
02/21/2014	MMM	COMPLETE REVIEW OF ERNST & YOUNG'S NOVEMBER INVOICE.	0.50	171.00

02/21/2014	MMM	REVIEW DENTON'S REVISED NOVEMBER SPREADSHEET.	0.20	68.40
02/21/2014	MMM	TELEPHONE CONFERENCE WITH M. PARISI RE: DISCUSS REVISED FORMULA CREATED TO CALCULATE TOTALS OF INCREMENTAL TIME ENTRIES IN THE DESCRIPTION CELL OF DENTON'S SPREADSHEET.	0.20	68.40
02/21/2014	MCP	TELEPHONE CONFERENCE WITH M. MCMICKLE RE: EXTRACTING HOUR AMOUNTS FROM DENTONS NOVEMBER 2013 INVOICE TO COMPARE TO HOURS BILLED.	0.20	31.20
02/21/2014	MCP	EXTRACT NONALPHA NUMERIC NUMBERS IN EXCEL TO COMAPRE TO HOURS BILLED FROM DENTONS NOVEMBER 2013 INVOICE DESCRIPTIONS.	0.70	109.20
02/24/2014	MCP	REVIEW JONES DAY DECEMBER 2013 INVOICE AND CALCULATE HOURS IN DESCRIPTION FIELD.	2.00	312.00
02/24/2014	JEG	CONWAY MACENZIE INVOICE REVIEWS; EMAIL CORRESPONDENCE WITH M.MCMICKLE RE: GUIDANCE FROM G.GOUVEIA WHILE REVIEWING FOR CONSISTENCY IN MEETING TIMES.	0.20	54.40
02/24/2014	MCP	REVIEW DENTONS DECEMBER 2013 INVOICE AND CALCULATE HOURS IN DESCRIPTION FIELD.	1.70	265.20
02/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE DECEMBER 2013 INVOICE.	0.80	124.80
02/25/2014	MMM	IDENTIFY ADDITIONAL DEFICIENCIES IN ERNST & YOUNG NOVEMBER INVOICE AND PROVIDE COMMENTS TO P. ROBERTS FOR CONSIDERATION.	0.50	171.00
02/25/2014	MMM	READ PRELIMINARY REPORT OF FEE EXAMINER RE: ERNST & YOUNG	0.20	68.40
02/25/2014	MMM	REVIEW ADDITIONAL DEFICIENCIES IDENTIFIED BY P. ROBERTS FOR ERNST & YOUNG'S NOVEMBER INVOICE.	0.40	136.80
02/25/2014	SRK	REVIEW E-MAIL REGARDING ERNST & YOUNG NOVEMBER REVISED BILLING	0.10	45.00
02/26/2014	SRK	TELEPHONE CONFERENCE WITH R. FISHMAN AND FEE EXAMINER TEAM TO ADDRESS TIME ENTRIES REGARDING ATTENDANCE OF MULTIPLE LEGAL PROFESSIONALS AT ELIGIBILITY TRIAL.	0.60	270.00
02/26/2014	MMM	REVIEW ALL SPREADSHEETS FOR CITY AND COMMITTEE PROFESSIONALS FOR DECEMBER AND SEND TO FEE EXAMINER TEAM.	2.10	718.20
02/26/2014	MMM	TELEPHONE CONFERENCE WITH R. FISHMAN AND FEE EXAMINER TEAM TO DISCUSS TIME ENTRIES OF MULTIPLE LEGAL PROFESSIONALS IN ATTENDANCE AT ELIGIBILITY TRIAL.	0.60	205.20
02/26/2014	MCP	REVIEW ALL DECEMBER 2013 INVOICES FOR POTENTIAL FORMATTING ISSUES.	3.70	577.20
02/27/2014	MCP	REVISE PEPPER HAMILTON DECEMBER 2013 INVOICE SPREADSHEET	0.10	15.60
02/28/2014	MMM	REVIEW DECEMBER SPREADSHEET FOR SEGAL AND SEND TO COUNSEL.	0.10	34.20
02/28/2014	SRK	REVIEW E-MAILS FROM FEE EXAMINER REGARDING LEGAL PROFESSIONALS TIME ENTRIES AT ELIGIBILITY TRIAL	0.20	90.00

02/28/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE SEGAL DECEMBER 2013 INVOICE.	2.40	374.40
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19,466.20

EXPENSES

02/18/2014	EXP	CONFERENCE CALL - JEG		25.71
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02/28/2014	EXP	COPY CHARGE FOR FEBRUARY 2014		6.90
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32.61

Total amount of this Invoice

\$19,498.81

Invoice payable upon receipt. Thank you for this opportunity to be of service.



Kapila & Company
Certified Public Accountants

CITY OF DETROIT, MICHIGAN

Client ID: 90000

Invoice #97542 - 03/31/14

TIME SUMMARY BY STAFF

<u>Staff</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
JOSEPH GILLIS - Senior Consultant, CPA*	29.60	272.00	8,051.20
SONEET RAVI KAPILA - Partner, CPA*, CFF, CIRA, CFE	1.80	450.00	810.00
MARY MCMICKLE - Partner, CPA*, CIRA	23.20	342.00	7,934.40
MARK PARISI - Forensic Analyst CPA*, CFE,	29.60	156.00	4,617.60
TOTAL	84.20		\$21,413.20
	BLENDED RATE	\$254.31	
	TOTAL EXPENSES		14.95
TOTAL AMOUNT OF THIS INVOICE			\$21,428.15

CPA - Certified Public Accountant
CIRA- Certified Insolvency & Restructuring Advisor
CFE - Certified Fraud Examiner
CFF - Certified In Financial Forensics

* Regulated by the State of Florida

Kapila & Company

Certified Public Accountants

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Fort Lauderdale, FL 33316

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EIN #65-0311031

CITY OF DETROIT, MICHIGAN
C/O ROBERT M. FISHMAN, FEE EXAMINER
SHAW FISHMAN GLANTZ AND TOWBIN
321 N. CLARK ST., SUITE 800
CHICAGO, IL 60654

Invoice: 97542
03/31/2014
Client ID: 90000

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
BUSINESS ANALYSIS (BANKRUPTCY)				
03/02/2014	SRK	REVIEW E-MAILS FROM FEE EXAMINER REGARDING NOVEMBER PRELIMINARY REPORTS AND LOCAL TRAVEL PROTOCOLS	0.10	45.00
03/04/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF JANUARY INVOICES FOR PEPPER HAMILTON AND MILLIMAN.	0.10	34.20
03/05/2014	MMM	RESEARCH AND RESPOND TO REQUEST FOR COMMENT FROM G. GOUVEIA RE: CONWAY MACKENZIE CHARGES FOR BINDING	0.20	68.40
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: COMPARE DECEMBER INVOICE TO PRIOR MONTH'S INVOICES TO CHECK FOR INCONSISTENCIES OR EXCEPTIONAL ITEMS.	0.10	27.20
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.20	326.40
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF UNREASONABLE TIME.	0.30	81.60
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	1.80	489.60
03/05/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CHECK FOR OCCURANCES OF INCONSISTENT TIME ENTRIES.	2.80	761.60
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: CONTINUE REVIEW FOR OCCURANCES OF INCONSISTENT TIME ENTRIES.	3.60	979.20
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: PREPARE SUMMARY OF REVIEW RESULTS FOR M.MCMICKLE.	0.50	136.00
03/06/2014	JEG	CONWAY MACKENZIE DECEMBER INVOICE REVIEW: REVIEW EXPENSE DETAIL FOR EXCEPTIONS.	0.30	81.60
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: COMPARE DECEMBER INVOICE TO PRIOR MONTH'S INVOICES TO CHECK FOR INCONSISTENCIES OR EXCEPTIONAL ITEMS.	0.20	54.40
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	0.40	108.80
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CHECK FOR INSTANCES OF UNREASONABLE TIME ENTRIES.	0.20	54.40
03/06/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CHECK FOR	1.70	462.40

		INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.		
03/07/2014	JEG	CONFERENCE WITH M. MCMICKLE TO DISCUSS CONWAY MACKENZIE DECEMBER INVOICE ISSUES.	0.20	54.40
03/07/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE JANUARY 2014 INVOICE.	1.20	187.20
03/07/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE MILLIMAN JANUARY 2014 INVOICE.	1.10	171.60
03/07/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE PEPPER HAMILTON JANUARY 2014 INVOICE.	1.30	202.80
03/07/2014	MCP	EXTRACT, FORMAT AND SUMMARIZE DENTONS JANUARY 2014 INVOICE (2.2). RE-CALCULATE HOUR AMOUNTS IN DESCRIPTIONS. (0.5)	2.70	421.20
03/07/2014	SRK	TELEPHONE CALL WITH FEE EXAMINER, LEGAL TEAM AND J. ELMAN AND D. HEIMAN REGARDING CASE STATUS	0.90	405.00
03/07/2014	MMM	TELEPHONE CONFERENCE WITH J. GILLIS RE: DISCUSS VAGUE ENTRY DESCRIPTIONS IN ERNST & YOUNG DECEMBER INVOICE.	0.20	68.40
03/07/2014	MMM	REVIEW ERNST AND YOUNG DECEMBER INVOICE AND PROVIDE ADDITIONAL REVIEWER COMMENTS.	2.70	923.40
03/07/2014	MMM	TELEPHONE CONFERENCE WITH JONES DAY LEGAL TEAM AND FEE EXAMINER TEAM RE: STATUS UPDATE OF DETROIT BANKRUPTCY CASE ISSUES.	0.90	307.80
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	0.30	81.60
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	3.60	979.20
03/07/2014	JEG	ERNST & YOUNG DECEMBER INVOICE REVIEW: SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.20	54.40
03/11/2014	MCP	RESEARCH AND EDIT TIME DESCRIPTIONS FOR CLARITY.	0.20	31.20
03/12/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF OTTENWESS JANUARY AND FEBRUARY INVOICES.	0.20	68.40
03/13/2014	MCP	REFORMAT ERNST AND YOUNG DECEMBER 2013 INVOICE.	0.20	31.20
03/13/2014	MMM	REVIEW ERNST AND YOUNG DECEMBER INVOICE AND ADD ADDITIONAL COMMENTS TO SPREADSHEET.	1.90	649.80
03/13/2014	MMM	PREPARE GLOBAL ANALYSIS OF ALLOCATION OF ERNST AND YOUNG SENIOR PROFESSIONALS VS. JUNIOR PROFESSIONALS HOURS AND FEES FOR DECEMBER.	0.30	102.60
03/13/2014	MMM	DRAFT EMAIL TO P. ROBERTS WITH SUMMARY AND HIGHLIGHTS OF DECEMBER INVOICE REVIEW FOR ERNST & YOUNG.	0.40	136.80
03/14/2014	SRK	TELEPHONE CALL WITH FEE EXAMINER TEAM, M. MCMICKLE AND LAZARD TEAM REGARDING FOLLOW UP INQUIRIES ON LAZARD INVOICES	0.30	135.00
03/14/2014	MMM	TELEPHONE CONFERENCE WITH FEE EXAMINER TEAM AND LAZARD TEAM RE: FOLLOW-UP INQUIRIES ON	0.30	102.60

LAZARD'S INVOICE TASK DESCRIPTIONS.				
03/18/2014	MCP	REFORMAT IN EXCEL 2013 CONWAY MACKENZIE NOVEMBER INVOICE.	0.10	15.60
03/18/2014	MMM	REVIEW ERNST & YOUNG SEPTEMBER SPREADSHEET WITH ADDITIONAL COMMENTS FROM P. ROBERTS.	0.60	205.20
03/18/2014	MMM	REVIEW CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS ON NOVEMBER INVOICE AND CONFIRM COMPLETENESS AND ADEQUACY OF RESPONSES.	1.40	478.80
03/19/2014	MMM	TELEPHONE CONFERENCE WITH B. FISHMAN AND P. ROBERTS RE: STATUS CONFERENCE ON ERNST & YOUNG INVOICE REVIEWS.	0.50	171.00
03/19/2014	MMM	READ ERNST & YOUNG SEPTEMBER PRELIMINARY REPORT AND COMMENTS RE: EXPENSES OF M. TENNANT.	0.30	102.60
03/19/2014	MMM	PREPARE SPREADSHEET ANALYZING M. TENNANT TRAVEL EXPENSES AND COMPARE TO DATES PROFESSIONAL FEES WERE CHARGED.	0.80	273.60
03/19/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER COMMENTS FOR OCTOBER FOR ADEQUACY AND COMPLETENESS.	1.30	444.60
03/19/2014	MMM	REVIEW ERNST & YOUNG'S RESPONSES TO FEE EXAMINER'S COMMENTS FOR JULY INVOICE FOR COMPLETENESS AND ADEQUACY.	0.40	136.80
03/20/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS FOR AUGUST FOR COMPLETENESS AND ADEQUACY.	1.20	410.40
03/20/2014	MMM	REVISE SELECTED COMMENTS TO JULY, AUGUST AND OCTOBER INVOICES FOR ERNST & YOUNG.	0.30	102.60
03/20/2014	MMM	DRAFT EMAILS WITH HIGHLIGHTS OF REVIEW OF ERNST & YOUNG RESPONSES AND SEND SPREADSHEETS TO P. ROBERTS FOR JULY, AUGUST AND OCTOBER.	0.40	136.80
03/20/2014	MMM	TRACK RECEIPT AND PRELIMINARY REVIEW OF DYKEMA INVOICES - JULY THROUGH OCTOBER AND MILLER CANFIELD INVOICE FOR JANUARY.	0.60	205.20
03/20/2014	MMM	REVIEW ERNST & YOUNG RESPONSES TO FEE EXAMINER'S COMMENTS TO INSURE ADEQUACY AND COMPLETENESS RE: NOVEMBER INVOICE REVIEW.	0.80	273.60
03/21/2014	MCP	FORMAT, EXTRACT, SUMMARIZE DYKEMA JULY & AUGUST, SEPTEMBER, AND OCTOBER INVOICES.	2.60	405.60
03/21/2014	MCP	FORMAT, EXTRACT, AND SCHEDULE MILLER CANFIELD JANUARY 2013 INVOICE.	1.70	265.20
03/21/2014	MMM	REVIEW EXPENSE ENTRIES IN NOVEMBER INVOICE AND PREPARE ADDITIONAL COMMENTS REGARDING INCONSISTENCIES.	0.90	307.80
03/21/2014	MMM	TRACK RECEIPT OF AND PRELIMINARY REVIEW OF JANUARY INVOICES FOR JONES DAY, ERNST & YOUNG, MILLER BUCKFIRE AND KILPATRICK.	0.40	136.80
03/21/2014	JEG	REVIEW CORRESPONDENCE TO ERNST AND YOUNG FROM P.ROBERTS REGARDING THEIR JULY AND AUGUST INVOICES.	0.10	27.20

03/21/2014	JEG	REVIEW CORRESPONDENCE (INCLUDING ATTACHED REPORTS) TO ERNST AND YOUNG FROM R.FISHMAN REGARDING THEIR SEPTEMBER INVOICE.	0.10	27.20
03/24/2014	MCP	ATTEMPT TO EXTRACT ERNST & YOUNG JANUARY INVOICE AND COMMUNICATE REQUEST FOR UNLOCKED PDF TO M MCMICKLE.	0.10	15.60
03/24/2014	MCP	FORMAT, EXTRACT, SUMMARIZE KILPATRICK AND ASSOCIATES JANUARY 2014 INVOICE.	0.70	109.20
03/24/2014	MCP	RESOLVE PDF COMPRESSION ISSUES WITH IDEA (1.8). FORMAT, EXTRACT, AND SUMMARIZE JONES DAY JANUARY 2014 INVOICE (2.2). PERFORM RECALCULATION ANALYSIS ON TIME INCREMENTS IN DESCRIPTION CELL TO TIME BILLED (1.3).	5.30	826.80
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLER BUCKFIRE JANUARY 2014 INVOICE.	0.60	93.60
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE MILLIMAN FEBRUARY 2014 INVOICE.	0.40	62.40
03/24/2014	MCP	FORMAT, EXTRACT, AND SUMMARIZE OTTENWESS FEBRUARY 2014 INVOICE.	0.40	62.40
03/24/2014	MCP	EXTRACT FORMAT, AND SUMMARIZE BROOKS WILKINS FEBRUARY 2014 INVOICE.	0.60	93.60
03/24/2014	MMM	REVIEW ERNST & YOUNG JANUARY INVOICE FOR LOCKED FEATURE AND DRAFT EMAIL TO FEE EXAMINER TO REQUEST NEW PDF INVOICE.	0.10	34.20
03/24/2014	MMM	REVIEW JULY/AUGUST, SEPTEMBER AND OCTOBER SPREADSHEETS FOR DYKEMA AND FORWARD TO FEE EXAMINER TEAM.	0.30	102.60
03/24/2014	MMM	UPDATE ERNST & YOUNG DECEMBER SPREADSHEET, INCORPORATING ALL COMMENTS FROM FEE EXAMINER TEAM (0.4) AND PROVIDE ADDITIONAL COMMENTS RELATING TO EXPENSES (0.3).	0.70	239.40
03/24/2014	MMM	READ DRAFT OF PRELIMINARY REPORT AND SEND TO FEE EXAMINER ALONG WITH SPREADSHEET.	0.10	34.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW DECEMBER FINAL REVIEW E-MAIL FROM M.MCMICKLE IN PREPARATION FOR REVIEW OF JANUARY INVOICE.	0.20	54.40
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF IMPROPER ALLOCATION OF PROFESSIONAL RESOURCES.	1.10	299.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF INSUFFICIENT DESCRIPTION AND DUPLICATE ENTRIES.	3.10	843.20
03/24/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	0.50	136.00
03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: CONTINUE REVIEW FOR INSTANCES OF INCONSISTENT TIME ENTRIES.	6.30	1,713.60
03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW: REVIEW EXPENSES.	0.20	54.40

03/25/2014	JEG	CONWAY MACKENZIE JANUARY 2014 INVOICE REVIEW;SUMMARIZE REVIEW RESULTS FOR DISCUSSION WITH M.MCMICKLE.	0.40	108.80
03/26/2014	MMM	CONWAY MACKENZIE JANUARY INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO DISCUSS REVIEWER'S NOTATIONS OF INSUFFICIENT DESCRIPTION.	0.10	34.20
03/26/2014	MMM	REVIEW CONWAY MACKENZIE JANUARY INVOICE AND MAKE ADDITIONAL COMMENTS.	2.10	718.20
03/26/2014	MMM	PREPARE GLOBAL ALLOCATION ANALYSIS OF PROFESSIONAL FEES AND COMPARE TO PRIOR MONTHS.	0.30	102.60
03/26/2014	JEG	EMAIL CORRESPONDENCE WITH M.MCMICKLE RE: STATUS OF ERNST & YOUNG'S JANUARY 2014 INVOICE DETAIL - REQUEST REPLACEMENT FOR LOCKED FILE.	0.10	27.20
03/26/2014	JEG	CONWAY MACKENZIE JANUARY INVOICE REVIEW: CONFERENCE WITH M.MCMICKLE TO DISCUSS REVIEWER'S NOTATIONS OF INSUFFICIENT DESCRIPTION.	0.10	27.20
03/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE DENTONS FEBRUARY 2014 (1.2). PERFORM ANALYSIS ON HOURS CHARGED VS HOURS IN DESCRIPTION (0.6).	1.80	280.80
03/27/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE FOLEY & LARDNER JANUARY 2014.	0.20	31.20
03/27/2014	SRK	REVIEW AND RESPOND TO E-MAIL FROM D. DOYLE REGARDING PRELIMINARY REPORT ON LAZARD BILLING (0.2) AND REVIEW DRAFT PRELIMINARY REPORT (0.1)	0.30	135.00
03/27/2014	SRK	READ TWO E-MAILS FROM S. WISNICULSKY ESQ. REGARDING FOLEY LARDNER FEBRUARY INVOICE AND VERIFICATION	0.20	90.00
03/28/2014	MMM	DRAFT EMAIL TO G. GOUVEIA SUMMARIZING REVIEW OF JANUARY INVOICE.	0.40	136.80
03/31/2014	MCP	FORMAT, EXTRACT, SUMMARIZE MILLER CANFEILD REVISED OCTOBER 2013 INVOICE TO CREATE COMPARISON BETWEEN OLD INVOICE AND REVISED DESCRIPTIONS TO AID REVIEW TEAM IN ASSESSING COMPLETENESS AND ADEQUACY OF RESPONSES	5.70	889.20
03/31/2014	MCP	FORMAT AND SUMMARIZE ERNST AND YOUNG JANUARY 2014 INVOICE.	0.80	124.80
03/31/2014	MCP	FORMAT AND SUMMARIZE CONWAY MACKENZIE FEBRUARY 2014 INVOICE.	1.30	202.80
03/31/2014	MCP	EXTRACT, FORMAT, AND SUMMARIZE LAZARD JANUARY 2014 INVOICE.	0.60	93.60
03/31/2014	MMM	RESPOND TO EMAIL FROM G. GOUVEIA RE: CONWAY MACKENZIE RESPONSES TO FEE EXAMINER COMMENTS.	0.20	68.40
03/31/2014	MMM	REVIEW ALL JANUARY SPREADSHEETS FOR PROPER FORMATTING AND CONFIRMATION OF FEES AND EXPENSES TO INVOICE (.9); PREPARE COMMENTS TO M. PARISI FOR NECESSARY REVISIONS (.3)	1.20	410.40
03/31/2014	MMM	REVIEW SPREADSHEET COMPARING ORIGINAL MILLER CANFIELD INVOICE WITH REVISED INVOICE TO ASSIST REVIEW TEAM IN DETERMINING COMPLETENESS OF PROFESSIONAL'S	0.60	205.20

RESPONSES TO FEE EXAMINER'S COMMENTS.

			21,413.20
EXPENSES			
03/14/2014	EXP	LONG DISTANCE BILL 03.14.2014	10.75
03/31/2014	EXP	COPY CHARGE - MARCH 2014	4.20
			14.95
Total amount of this Invoice			\$21,428.15

Invoice payable upon receipt. Thank you for this opportunity to be of service.